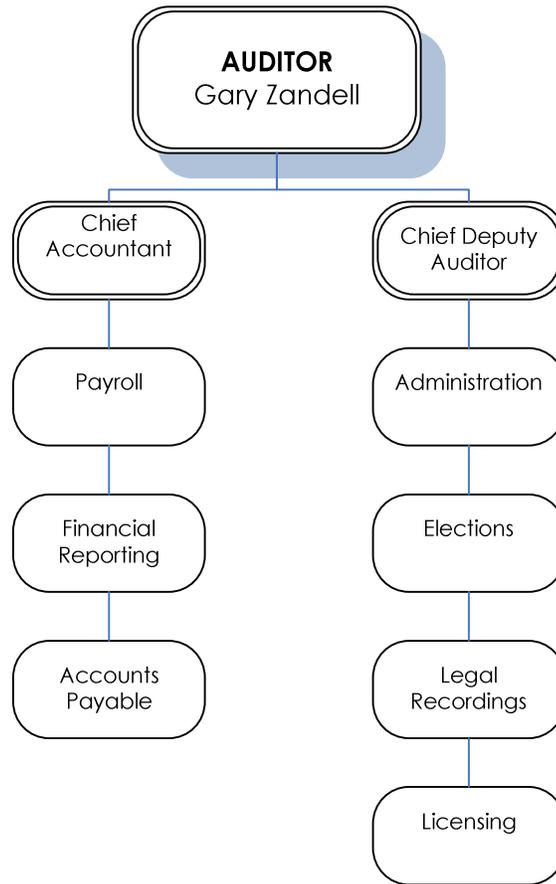


Auditor

General Fund, Dept. No. 102



The Auditor is responsible for examining all county financial transactions to insure adequate coverage and proper reporting of expenditures for county funds. As county recorder, documents land ownership, surveys, plats, land corner records, state and federal tax liens, uniform commercial codes and other miscellaneous ordinances and legal records. The Auditor is also responsible for the licensing of motor vehicles in the county and issues marriage licenses.

Staffing Summary

	2008 FTE	2009 FTE	2010 FTE	2011 FTE
Auditor	1	1	1	1
Chief Deputy Auditor	1	1	1	1
Chief Accountant	1	1	1	1
Financial Analyst Senior	1	1	1	1
Financial Analyst	1	1	1	1
Payroll/Benefits Specialist	1	1	1	1
Accounting Specialist	3	3	3	3
Deputy Auditor Senior-Licensing	2	2	2	2
Deputy Auditor-Licensing	1	1	1	0
Deputy Auditor Senior-Recording & Filing	2	2	2	2
TOTAL	14	14	14	13



REVENUES

BARS #	GENERAL Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
320	Licenses & Permits	4,160	4,312	4,064	4,300	236	5.8%
340	Charges for Services	696,755	685,007	646,752	687,000	40,248	6.2%
360	Miscellaneous	1,247	1,722	1,663	760	-903	-54.3%
390	Other Financing Sources	0	0	34,616	12,330	-22,286	-1
	Total	702,162	691,041	687,095	704,390	17,295	2.5%
	TOTAL REVENUES	702,162	691,041	687,095	704,390	17,295	2.5%

EXPENDITURES

BARS #	Object Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
514.10	90 Interfund Payments	42,408	41,118	27,163	36,135	8,972	33.0%
	Total	42,408	41,118	27,163	36,135	8,972	33.0%
BARS #	Object Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Change 2010 to 2011	% Change
514.10	10 Salaries & Wages	146,392	125,100	126,434	127,813	1,379	1.1%
	11-12 Extra Help/Overtime	11,345	0	0	0	0	0.0%
	20 Payroll Benefits	45,167	39,991	35,453	38,187	2,734	7.7%
	30 Supplies	776	992	988	235	-753	-76.2%
	40 Other Services/Charges	18,288	2,154	4,119	2,675	-1,444	-35.1%
	50 Intergovernmental	60	0	0	0	0	0.0%
	90 Interfund Payments	9,889	15,167	16,807	11,812	-4,995	-29.7%
	Total	231,918	183,404	183,802	180,722	-3,080	-1.7%

EXPENDITURES

FINANCIAL SERVICES			2008	2009	2010	2011	Chg.	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	10 to 11	Change
514.23	10	Salaries & Wages	374,671	397,366	409,860	418,308	8,448	2.1%
	11-12	Extra Help/Overtime	6,083	0	0	1,000	1,000	0.0%
	20	Payroll Benefits	119,912	126,522	119,710	129,320	9,610	8.0%
	30	Supplies	7,250	4,900	4,001	3,800	-201	-5.0%
	40	Other Services/Charges	47,665	47,957	40,741	19,800	-20,941	-51.4%
	90	Interfund Payments	35,571	32,921	31,445	30,765	-680	-2.2%
		Total	591,151	609,666	605,756	602,993	-2,763	-0.5%
LICENSING			2008	2009	2010	2011	Chg.	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	10 to 11	Change
514.81	10	Salaries & Wages	116,468	119,690	122,735	79,885	-42,850	-34.9%
	11-12	Extra Help/Overtime	0	0	10,738	0	-10,738	-100.0%
	20	Payroll Benefits	42,233	43,111	54,507	30,939	-23,568	-43.2%
	30	Supplies	700	942	1,855	481	-1,374	-74.1%
	40	Other Services/Charges	9,380	10,495	7,721	8,350	629	8.1%
	50	Intergovernmental	30	0	30	0	-30	-100.0%
	90	Interfund Payments	7,493	8,649	7,015	5,695	-1,320	-18.8%
		Total	176,303	182,887	204,601	125,350	-79,251	-38.7%
RECORDING			2008	2009	2010	2011	Chg.	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	10 to 11	Change
514.30	10	Salaries & Wages	82,841	79,256	86,832	89,136	2,304	2.7%
	20	Payroll Benefits	34,534	29,341	29,863	32,519	2,657	8.9%
	30	Supplies	3,275	2,368	1,074	1,750	676	62.9%
	40	Other Services/Charges	2,283	1,286	3,093	1,800	-1,293	-41.8%
	50	Intergovernmental	45	30	0	0	0	0.0%
	90	Interfund Payments	22,023	18,004	2,000	1,658	-342	-17.1%
		Total	145,000	130,286	122,861	126,863	4,002	3.3%
TOTAL EXPENDITURES			1,186,781	1,147,361	1,144,183	1,072,063	-72,120	-6.3%

SUMMARY OF EXPENDITURES

	2008	2009	2010	2011	Chg.	%
	Actual	Actual	Est. Actual	Adopted	10 to 11	Change
Salaries & Wages	720,371	721,412	745,861	715,142	-30,719	-4.1%
Extra Help/Overtime	17,429	0	10,738	1,000	-9,738	-90.7%
Payroll Benefits	241,845	238,966	239,533	230,965	-8,568	-3.6%
Supplies	12,001	9,202	7,918	6,266	-1,652	-20.9%
Other Services/Charges	77,616	61,892	55,674	32,625	-23,049	-41.4%
Intergovernmental	135	30	30	0	-30	-100.0%
Interfund Payments	117,384	115,860	84,429	86,065	1,636	1.9%
TOTAL	1,186,781	1,147,361	1,144,183	1,072,063	-72,120	-6.3%

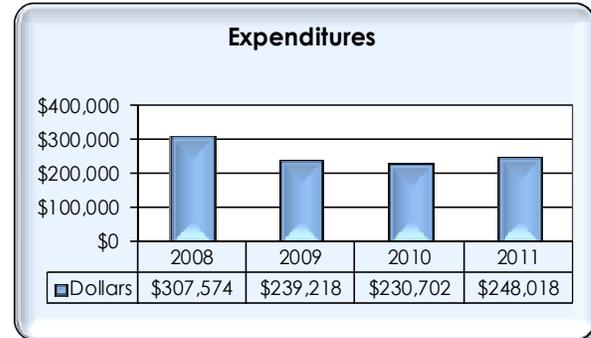
Elections

General Fund, Dept. No. 103

Administered by the County Auditor, the Elections Department conducts all general and special elections in accordance with state and local statutes and serves as registrar of voters for the County.

Staffing Summary

	2008 FTE	2009 FTE	2010 FTE	2011 FTE
Election Supervisor	1	1	1	1
Elections Specialist	1	1	1	1
TOTAL	2	2	2	2



REVENUES

GENERAL		2008	2009	2010	2011	Chg.	%
BARS #	Description	Actual	Actual	Est. Actual	Adopted	10 to 11	Change
330	Intergovernmental	0	0	14,555	0	-14,555	-100.0%
340	Charges for Services	110,879	182,150	79,899	135,600	55,701	69.7%
Total		110,879	182,150	94,453	135,600	41,147	43.6%
TOTAL REVENUES		110,879	182,150	94,453	135,600	41,147	43.6%

EXPENDITURES

GENERAL			2008	2009	2010	2011	Chg.	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	10 to 11	Change
511.70	10	Salaries & Wages	108,820	101,224	103,841	114,122	10,281	9.90%
	11-12	Extra Help/Overtime	883	0	0	0	0	0.00%
	20	Payroll Benefits	33,251	32,567	32,043	35,429	3,386	10.57%
	30	Supplies	3,387	2,242	31,233	8,500	-22,733	-72.79%
	40	Other Services/Charges	137,784	89,095	52,735	78,611	25,876	49.07%
	50	Intergovernmental	0	60	0	0	0	0.00%
	90	Interfund Payments	23,449	14,030	10,849	11,356	507	4.67%
Total			307,574	239,218	230,702	248,018	17,316	7.5%
TOTAL EXPENDITURES			307,574	239,218	230,702	248,018	17,316	7.5%

State Examiner

General Fund, Dept. No. 117

The State Auditor's Office has the statutory responsibility to formulate, prescribe and install uniform accounting systems for local governments and to require the submission of annual financial reports. Examiners from the State Auditor's Office provide an audit of the financial statements, records, and related operations of Lewis County to determine compliance with generally accepted accounting standards and generally accepted governmental accounting principles; determine compliance with federal, state and local constitution, laws, regulations, guidelines, and policies; and report to the citizens of the state.

Dept. No. 117 represents the Current Expense portion of the expense of the annual audit by the Office of State Auditor. 56% of this cost is billed to Current Expense and 44% billed to Other Funds. Amounts billed for any direct audit work is normally charged directly to that fund.



EXPENDITURES								
GENERAL			2008	2009	2010	2011	Chg.	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	10 to 11	Change
514.23	50	Intergovernmental	57,150	32,309	32,675	40,000	7,325	22.4%
TOTAL EXPENDITURES			57,150	32,309	32,675	40,000	7,325	22.4%

Election Reserves

Special Revenue Fund, No. 158

This fund accumulates reserves and provides for future election department costs.



REVENUES

BARS #	GENERAL Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
	Beginning Fund Balance	145,707	133,508	129,022	114,157	-14,865	-11.5%
330	Intergovernmental	0	0	51,331	0	-51,331	-100.0%
340	Charges for Services	9,649	22,688	4,746	15,500	10,754	226.6%
360	Miscellaneous	3,444	716	157	140	-17	-10.8%
	Total	13,093	23,404	56,233	15,640	-40,593	-72.2%
	TOTAL REVENUES & BEGINNING FUND BALANCE	158,800	156,912	185,255	129,797	-55,458	-29.9%

EXPENDITURES

BARS #	Object Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
	Ending Fund Balance	133,508	129,022	114,157	47,058	-67,099	-58.8%
511.70	30 Supplies	0	1,626	19,114	35,000	15,886	83.1%
	40 Other Services & Charges	25,035	26,264	34,029	30,000	-4,029	-11.8%
594.11	60 Capital Outlay	0	0	17,739	17,739	0	0.0%
511.70	90 Interfund Payment	257	0	216	0	-216	-100.0%
	Total	25,292	27,890	71,098	82,739	11,641	16.4%
	TOTAL EXPENDITURES & ENDING FUND BALANCE	158,800	156,912	185,255	129,797	-55,458	-29.9%

Auditor's O & M Special Revenue Fund, No. 159

The Auditor's Operation and Maintenance Fund was established by law effective, July 23, 1989. A surcharge for each instrument recorded by the County Auditor or Recorder must be deposited into this Fund. One half of the surcharge is retained by Lewis County, and the other half is remitted to the State of Washington Centennial Document Preservation and Modernization Fund. These monies shall be used by the County Auditor as a revolving fund to be used solely for the installation and thereafter for the maintenance of an improved system for copying, preserving, and indexing documents recorded in the County.

Staffing Summary

	2008 FTE	2009 FTE	2010 FTE	2011 FTE
Recording Deputy	0	.60	.60	.60
TOTAL	0	.60	.60	.60



REVENUES

		2008	2009	2010	2011	Chg.	%
BARS #	GENERAL Description	Actual	Actual	Est. Actual	Adopted	10 to 11	Change
	Beginning Fund Balance	521,940	582,992	641,646	445,848	-195,798	-30.5%
330	Intergovernmental	66,735	83,473	62,484	60,000	-2,484	-4.0%
340	Charges for Services	57,348	54,984	46,085	52,500	6,415	13.9%
360	Miscellaneous	14,631	3,723	1,146	1,500	354	30.9%
	Total	138,715	142,180	109,716	114,000	4,284	3.9%
	TOTAL REVENUES & BEGINNING FUND BALANCE	660,655	725,171	751,362	559,848	-191,514	-25.5%

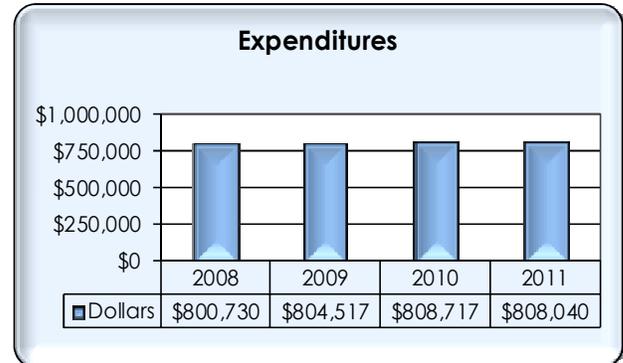
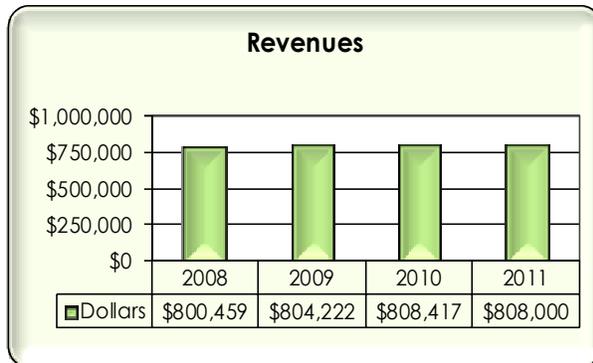
EXPENDITURES

GENERAL			2008	2009	2010	2011	Chg.	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	10 to 11	Change
Ending Fund Balance			582,992	641,646	445,848	434,904	-10,944	-2.5%
514.30	10	Salaries & Wages	7,824	20,643	20,615	31,607	10,992	53.3%
	20	Payroll benefits	1,292	4,565	4,441	5,104	663	14.9%
	30	Supplies	0	14,761	78,400	0	-78,400	-100.0%
	40	Other Services & Charges	66,437	43,555	112,787	55,500	-57,287	-50.8%
594.14	60	Capital Outlay	0	0	30,853	0	-30,853	-100.0%
514.30	90	Interfund Payments	2,110	2	23,803	20,403	-3,400	-14.3%
597.00	00	Non Classified	0	0	34,616	12,330	-22,286	-64.4%
Total			77,663	83,525	305,514	124,944	-180,570	-59.1%
TOTAL EXPENDITURES & ENDING FUND BALANCE			660,655	725,171	751,362	559,848	-191,514	-25.5%

2003 Debt Service

Debt Service Fund, No. 203

The 2003 Debt Service Fund was created by the Board of County Commissioners', Resolution No. 03-082 adopted February 24, 2003, for the purpose of providing debt service for the 2003 Limited Tax General Obligation bonds. The proceeds of the bonds were used for construction of a new Lewis County Jail, and improvements to the Lewis County Juvenile Court Detention Center. The bonds bear interest on a sliding rate from 3.5% in 2003 to 4.75% at the maturity in 2027 on the outstanding principle balance of this bond which was issued for \$12,270,000.



REVENUES

BARS #	GENERAL Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
	Beginning Fund Balance	1,422	1,151	856	555	-300	-35.1%
360	Miscellaneous	31	6	1	0	-1	-100.0%
390	Other Financing Sources	800,428	804,216	808,416	808,000	-416	-0.1%
	Total	800,459	804,222	808,417	808,000	-417	-0.1%
	TOTAL REVENUES & BEGINNING FUND BALANCE	801,881	805,373	809,273	808,555	-717	-0.1%

EXPENDITURES

BARS #	Object Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
	Ending Fund Balance	1,151	856	555	515	-40	-7.2%
591.10	40 Other Services/Charges	302	302	302	2,000	1,698	561.7%
591,592	70-80 Debt Service	800,428	804,215	808,415	806,040	-2,375	-0.3%
	Total	800,730	804,517	808,717	808,040	-677	-0.1%
	TOTAL EXPENDITURES & ENDING FUND BALANCE	801,881	805,373	809,273	808,555	-717	-0.1%

1999 Bond Redemption

Debt Service Fund, No. 204

The 1999 Debt Service Fund was created by the Board of County Commissioners', Resolution No. 99-482 adopted October 14, 1999, for the purpose of providing debt service for the 1999 Limited Tax General Obligation and Refunding bonds. The proceeds of the bonds were used for improvements to County facilities and to refund the County's outstanding 1992 Limited Tax General Obligation Bonds. The bonds bear interest on a sliding rate from 4.5% in 2000 to 5.99% at the maturity in 2024 on the outstanding principle balance of this bond which was issued for \$13,795,000. Per Resolution 09-211 adopted July 13, 2009, the County refunded a portion of the 1999 bonds, as a result all future debt service will be accounted for within Debt Service Fund 209.



REVENUES

BARS #	GENERAL Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
	Beginning Fund Balance	5,288	5,119	4,165	4,173	8	0.2%
360	Miscellaneous	135	29	8	0	-8	-100.0%
390	Other Financing Sources	501,957	502,207	0	0	0	0.0%
	Total	502,092	502,236	8	0	-8	-100.0%
TOTAL REVENUES & BEGINNING FUND BALANCE		507,380	507,355	4,173	4,173	0	0.0%

EXPENDITURES

BARS #	Object Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
	Ending Fund Balance	5,119	4,165	4,173	4,173	0	0.0%
591.10 40	Other Services/Charges	304	982	0	0	0	0.0%
591.592 70-80	Debt Service	501,958	502,208	0	0	0	0.0%
	Total	502,261	503,189	0	0	0	0.0%
TOTAL EXPENDITURES & ENDING FUND BALANCE		507,380	507,355	4,173	4,173	0	0.0%

2005 Bond Redemption Debt Service Fund, No. 205

The 2005 Debt Service Fund was created by the Board of County Commissioners by Resolution No. 05-117 adopted April 18, 2005 and proceeds were used to refund a portion of the County's Limited Tax General Obligation and Refunding Bonds, for 1999; and to pay the cost of issuance of the 2005 bonds. The bonds bear interest on a sliding rate from 3.00% in 2005 to 4.50% at the maturity in 2024 on the outstanding principle balance of this bond which was issued for \$7,000,000.



REVENUES

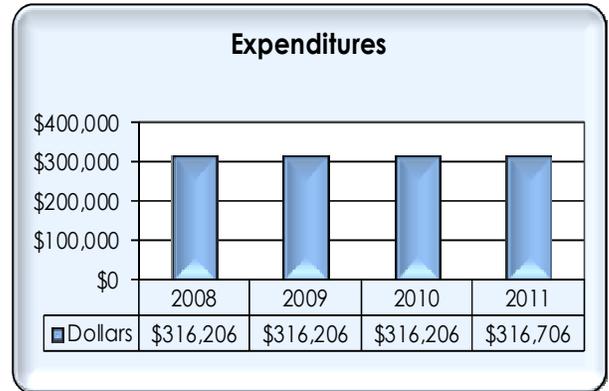
BARS #	GENERAL Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
	Beginning Fund Balance	5,552	5,081	4,810	4,516	-293	-6.1%
360	Miscellaneous	135	30	9	0	-9	-100.0%
390	Other Financing Sources	516,980	513,730	515,330	516,268	938	0.2%
	Total	517,115	513,760	515,339	516,268	929	0.2%
	TOTAL REVENUES & BEGINNING FUND BALANCE	522,667	518,842	520,148	520,784	636	0.1%

EXPENDITURES

BARS #	Object	GENERAL Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
		Ending Fund Balance	5,081	4,810	4,516	3,516	-1,000	-22.1%
591.10	40	Other Services/Charges	606	302	302	1,000	698	230.9%
591.592	70-80	Debt Service	516,980	513,730	515,330	516,268	938	0.2%
		Total	517,586	514,032	515,632	517,268	1,636	0.3%
		TOTAL EXPENDITURES & ENDING FUND BALANCE	522,667	518,842	520,148	520,784	636	0.1%

2007 Bond Redemption-CC Airport Debt Service Fund, No. 210

The 2007 Debt Service Fund was authorized by the Board of County Commissioners by Resolution No. 07-256 adopted August 27, 2007, and was established to account for the annual debt service for the County's general obligation bond issued in 2007; the bond has a ten year maturity. The bond was issued to provide funds to finance improvements to the Chehalis-Centralia Airport and to pay the costs of issuance of this bond.



REVENUES

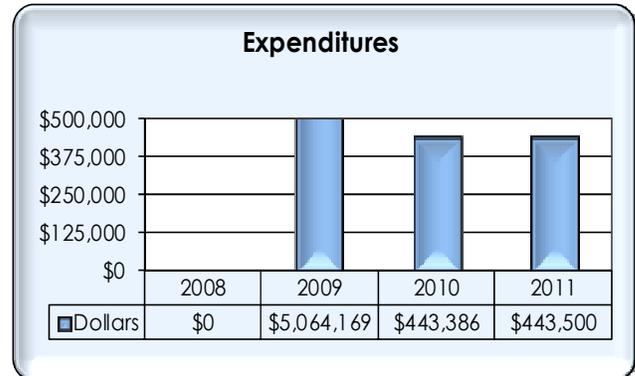
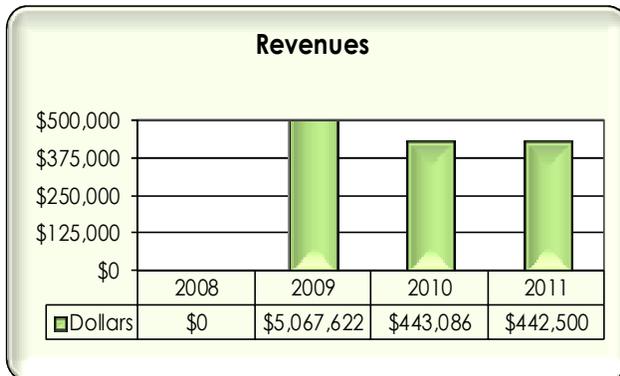
BARS #	GENERAL Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
	Beginning Fund Balance	0	0	0	0	0	0.0%
360	* Miscellaneous	316,206	316,206	316,206	316,706	500	0.2%
	Total	316,206	316,206	316,206	316,706	500	0.2%
*Principal and interest payment from CC Airport							
	TOTAL REVENUES & BEGINNING FUND BALANCE	316,206	316,206	316,206	316,706	500	0.2%

EXPENDITURES

BARS #	Object Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
	Ending Fund Balance	0	0	0	0	0	0.0%
591.46	40 Other Services/Charges	0	0	0	500	500	0.0%
591.592	70-80 Debt Service	316,206	316,206	316,206	316,206	0	0.0%
	Total	316,206	316,206	316,206	316,706	500	0.2%
	TOTAL EXPENDITURES & ENDING FUND BALANCE	316,206	316,206	316,206	316,706	500	0.2%

2009 Bond Redemption Debt Service Fund, No. 209

The 2009 Debt Service Fund was authorized by the Board of County Commissioners by Resolution No. 09-211. The bonds' settlement date was September 2, 2009 and proceeds were used to refund a portion of the County's Limited Tax General Obligation and Refunding Bonds for 1999; and to pay the cost of issuance of the bonds. The bonds bear interest on a sliding rate from 2.50% in 2010 to 4.00% at the maturity in 2024 on the outstanding principle balance of this bond which was issued for \$4,925,000.



REVENUES

BARS #	GENERAL Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
	Beginning Fund Balance	0	0	3,453	3,154	-300	0.0%
360	Miscellaneous	0	0	0	0	0	0.0%
390	Other Financing Sources	0	5,067,622	443,086	442,500	-586	-0.1%
	Total	0	5,067,622	443,086	442,500	-586	-0.1%
	TOTAL REVENUES & BEGINNING FUND BALANCE	0	5,067,622	446,539	445,654	-886	-0.2%

EXPENDITURES

BARS #	Object Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
	Ending Fund Balance	0	3,453	3,154	2,154	-1,000	-31.7%
591.10	40 Other Services/Charges	0	0	300	1,000	700	233.3%
	70-80 Debt Service	0	5,064,169	443,086	442,500	-586	-0.1%
	Total	0	5,064,169	443,386	443,500	114	0.0%
	TOTAL EXPENDITURES & ENDING FUND BALANCE	0	5,067,622	446,539	445,654	-886	-0.2%